

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2025-2026 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Stroudsburg Area SD	COUNTY : Monroe	AUN : 120456003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2025-2026 (compared to 2024-2025)?

Yes
No

If yes, see information below, taken from the 2025-2026 General Fund Budget.

Total Budgeted Expenditures	\$143844266
Ending Unassigned Fund Balance	\$8236352
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.72%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 21 May 25
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DUE DATE: AUGUST 15, 2025

FOR PUBLIC INSPECTION OF 2025-2026 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Stroudsburg Area SD	County : Monroe	AUN Number : 120456003
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE May 21, 2025
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$1,189,460.00 Function 2200, Object 200: \$1,369,328.00	Employees are considered full-time when working fewer hours and receive a rich health insurance package and defined PSERS retirement plan.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	To be used for unexpected expenditures that may occur throughout the year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance to be used for technology, future projects, SACA development, Curriculum Development, Education Programming, Special Education Programs, OPEB Expenses, and Future PSERS costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The Assigned Fund Balance is the anticipated deficit for 25-26

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	20,010,300
0840 Assigned Fund Balance	2,719,058
0850 Unassigned Fund Balance	2,740,073
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$25,469,431</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	85,413,445
7000 Revenue from State Sources	51,426,668
8000 Revenue from Federal Sources	4,202,650
9000 Other Financing Sources	55,000
Total Estimated Revenues And Other Financing Sources	<u>\$141,097,763</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$166,567,194</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	70,193,064
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	75,000
6114 Payments in Lieu of Current Taxes - State / Local	55,000
6140 Current Act 511 Taxes - Flat Rate Assessments	85,000
6150 Current Act 511 Taxes - Proportional Assessments	6,385,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,875,831
6500 Earnings on Investments	2,340,850
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	755,700
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	140,000
6940 Tuition from Patrons	35,500
6990 Refunds and Other Miscellaneous Revenue	137,500
REVENUE FROM LOCAL SOURCES	\$85,413,445
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	21,723,002
7112 Basic Education Funding-Social Security	2,150,465
7160 Tuition for Orphans Subsidy	160,000
7271 Special Education funds for School-Aged Pupils	4,441,521
7311 Pupil Transportation Subsidy	1,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	90,000
7340 State Property Tax Reduction Allocation	4,639,058
7360 Safe Schools	500,000
7505 Ready to Learn Block Grant	776,707
7533 Ready to Learn-Tax Equity Supplement	2,492,292
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	625,000
7820 State Share of Retirement Contributions	10,628,623
REVENUE FROM STATE SOURCES	\$51,426,668
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	1,209,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	153,450

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 Title III - Language Instruction for English Learners and Immigrant Students	37,200
8517 Title IV - 21st Century Schools	93,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	2,010,000
8749 Other CARES Act Funding	250,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	400,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	50,000
REVENUE FROM FEDERAL SOURCES	\$4,202,650
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	55,000
OTHER FINANCING SOURCES	\$55,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	141,097,763

Act 1 Index (current): 5.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$70,193,064
Amount of Tax Relief for Homestead Exclusions	<u>\$4,639,058</u>
Total Approx. Tax Revenue:	\$74,832,122
Approx. Tax Levy for Tax Rate Calculation:	\$75,184,851

Monroe

Total

2024-25 Data		
a. Assessed Value	\$2,752,694,490	\$2,752,694,490
b. Real Estate Mills	27.4050	
I. 2025-26 Data		
c. 2023 STEB Market Value	\$2,781,565,017	\$2,781,565,017
d. Assessed Value	\$2,744,473,470	\$2,744,473,470
e. Assessed Value of New Constr/ Renov	\$0	\$0
2024-25 Calculations		
f. 2024-25 Tax Levy	\$75,437,592	\$75,437,592
(a * b)		
2025-26 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2024-25 Tax Levy	\$75,437,592	\$75,437,592
(f Total * g)		
i. Base Mills Subject to Index	27.4050	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	99.50000%	99.50000%
k. Tax Levy Needed	\$75,184,851	\$75,184,851
(Approx. Tax Levy * g)		
I. 2025-26 Real Estate Tax Rate	27.3950	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$75,184,851	\$75,184,851
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$70,545,793
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$70,193,064
(n * Est. Pct. Collection)		

Act 1 Index (current): 5.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$70,193,064	
Amount of Tax Relief for Homestead Exclusions	<u>\$4,639,058</u>	
Total Approx. Tax Revenue:	\$74,832,122	
Approx. Tax Levy for Tax Rate Calculation:	\$75,184,851	
	Monroe	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.8848	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$79,273,567	\$79,273,567
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$25,810.00	
Number of Homestead/Farmstead Properties	6660	6660
Median Assessed Value of Homestead Properties		\$166,720

Act 1 Index (current): 5.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$70,193,064
Amount of Tax Relief for Homestead Exclusions	<u>\$4,639,058</u>
Total Approx. Tax Revenue:	\$74,832,122
Approx. Tax Levy for Tax Rate Calculation:	\$75,184,851

Monroe	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,639,058	Lowering RE Tax Rate	\$0		\$4,639,058
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$4,639,058

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Monroe	2,744,473,470	27.3950	75,184,851			99.50000%	
Totals:	2,744,473,470		75,184,851	- 4,639,058	= 70,545,793	X 99.50000%	= 70,193,064

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	85,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 85,000 85,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,585,000	4,585,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,800,000	1,800,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

Total Current Act 511 Taxes – Proportional Assessments 6,385,000 6,385,000

Total Act 511, Current Taxes 6,470,000

Act 511 Tax Limit -->	2,781,565,017 X	12	33,378,780
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2024-25 (Rebalanced)	2025-26	Percent Change in Rate			2024-25 (Rebalanced)	2025-26	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Monroe	27.4050	27.3950	-0.02%	Yes	5.4%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes					5.4%			
6142	Current Act 511 Occupation Taxes - Flat Rate					5.4%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	5.4%			
6144	Current Act 511 Trailer Taxes					5.4%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					5.4%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					5.4%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments					5.4%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.4%			
6152	Current Act 511 Occupation Taxes					5.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.4%			
6154	Current Act 511 Amusement Taxes					5.4%			
6155	Current Act 511 Business Privilege Taxes					5.4%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					5.4%			
6157	Current Act 511 Mercantile Taxes					5.4%			
6159	Current Act 511 Taxes, Other Proportional Assessments					5.4%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	58,911,456
1200 Special Programs - Elementary / Secondary	25,140,069
1300 Vocational Education	1,700,000
1400 Other Instructional Programs - Elementary / Secondary	452,301
Total Instruction	\$86,203,826
2000 Support Services	
2100 Support Services - Students	4,696,041
2200 Support Services - Instructional Staff	3,666,988
2300 Support Services - Administration	8,258,495
2400 Support Services - Pupil Health	1,599,619
2500 Support Services - Business	1,145,487
2600 Operation and Maintenance of Plant Services	13,354,993
2700 Student Transportation Services	6,534,592
2800 Support Services - Central	2,119,213
2900 Other Support Services	40,000
Total Support Services	\$41,415,428
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,039,176
Total Operation of Non-Instructional Services	\$2,039,176
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	14,185,836
Total Other Expenditures and Financing Uses	\$14,185,836
Total Estimated Expenditures and Other Financing Uses	\$143,844,266

2025-2026 Final General Fund Budget

LEA : 120456003 Stroudsburg Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	30,310,566
200 Personnel Services - Employee Benefits	21,087,415
300 Purchased Professional and Technical Services	499,000
400 Purchased Property Services	299,720
500 Other Purchased Services	4,344,800
600 Supplies	1,220,755
700 Property	1,146,000
800 Other Objects	3,200
Total Regular Programs - Elementary / Secondary	\$58,911,456
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,749,854
200 Personnel Services - Employee Benefits	7,703,215
300 Purchased Professional and Technical Services	4,315,000
400 Purchased Property Services	3,500
500 Other Purchased Services	4,301,500
600 Supplies	62,250
700 Property	2,000
800 Other Objects	2,750
Total Special Programs - Elementary / Secondary	\$25,140,069
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,700,000
Total Vocational Education	\$1,700,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	120,000
200 Personnel Services - Employee Benefits	59,301
300 Purchased Professional and Technical Services	210,000
500 Other Purchased Services	41,500
600 Supplies	6,500
700 Property	15,000
Total Other Instructional Programs - Elementary / Secondary	\$452,301
Total Instruction	\$86,203,826
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,298,916
200 Personnel Services - Employee Benefits	1,945,125
300 Purchased Professional and Technical Services	411,500
600 Supplies	38,550
800 Other Objects	1,950
Total Support Services - Students	\$4,696,041
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,189,460
200 Personnel Services - Employee Benefits	1,369,328

2025-2026 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	710,500
400 Purchased Property Services	12,750
500 Other Purchased Services	8,750
600 Supplies	372,950
800 Other Objects	3,250
Total Support Services - Instructional Staff	\$3,666,988
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	3,726,717
200 Personnel Services - Employee Benefits	3,039,228
300 Purchased Professional and Technical Services	795,000
400 Purchased Property Services	2,000
500 Other Purchased Services	251,550
600 Supplies	379,850
700 Property	4,750
800 Other Objects	59,400
Total Support Services - Administration	\$8,258,495
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	658,797
200 Personnel Services - Employee Benefits	573,672
300 Purchased Professional and Technical Services	342,500
400 Purchased Property Services	1,200
500 Other Purchased Services	500
600 Supplies	21,500
700 Property	500
800 Other Objects	950
Total Support Services - Pupil Health	\$1,599,619
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	500,750
200 Personnel Services - Employee Benefits	396,237
300 Purchased Professional and Technical Services	125,000
400 Purchased Property Services	7,500
500 Other Purchased Services	72,000
600 Supplies	22,500
700 Property	1,500
800 Other Objects	20,000
Total Support Services - Business	\$1,145,487
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	4,940,681
200 Personnel Services - Employee Benefits	4,435,662
300 Purchased Professional and Technical Services	183,500
400 Purchased Property Services	675,900
500 Other Purchased Services	515,500
600 Supplies	2,247,000
700 Property	355,000
800 Other Objects	1,750

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$13,354,993
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,767,652
200 Personnel Services - Employee Benefits	2,545,940
300 Purchased Professional and Technical Services	2,500
400 Purchased Property Services	100,000
500 Other Purchased Services	175,500
600 Supplies	702,500
700 Property	240,000
800 Other Objects	500
Total Student Transportation Services	\$6,534,592
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	665,052
200 Personnel Services - Employee Benefits	513,161
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	46,500
500 Other Purchased Services	54,000
600 Supplies	640,000
700 Property	175,000
800 Other Objects	500
Total Support Services - Central	\$2,119,213
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$41,415,428
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,008,573
200 Personnel Services - Employee Benefits	599,103
300 Purchased Professional and Technical Services	61,000
400 Purchased Property Services	60,000
500 Other Purchased Services	113,500
600 Supplies	111,500
700 Property	77,500
800 Other Objects	8,000
Total Student Activities	\$2,039,176
Total Operation of Non-Instructional Services	\$2,039,176
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,115,836
900 Other Uses of Funds	11,070,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$14,185,836
Total Other Expenditures and Financing Uses	\$14,185,836
TOTAL EXPENDITURES	\$143,844,266

Cash and Short-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund	35,000,000	33,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	15,000,000	13,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,575,000	1,955,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	175,000	175,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$52,950,000	\$48,330,000

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2025 Estimate

06/30/2026 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$52,950,000	\$48,330,000
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<u>Long-Term Indebtedness</u>	<u>06/30/2025 Estimate</u>	<u>06/30/2026 Projection</u>
General Fund		
0510 Bonds Payable	52,909,000	41,839,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	3,400,000	3,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	23,800,000	21,500,000
0599 Other Noncurrent Liabilities	180,000	180,000
Total General Fund	\$80,289,000	\$66,719,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Internal Service Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Long-Term Indebtedness

06/30/2025 Estimate

06/30/2026 Projection

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness	\$80,289,000	\$66,719,000
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Short-Term Payables

06/30/2025 Estimate

06/30/2026 Projection

General Fund	3,500,000	3,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$4,000,000	\$4,000,000
TOTAL INDEBTEDNESS	\$84,289,000	\$70,719,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,740,073
0840 Assigned Fund Balance	2,746,503
0850 Unassigned Fund Balance	8,236,352
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$22,722,928

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$22,722,928
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